

# Important Dates & Deadlines

In Massachusetts, the fiscal year begins on July 1 and ends on the following June 30.

## Fiscal Year Calendar of Important Dates

July 1	<b>Fiscal Year Begins</b> First quarter preliminary tax bill issued (the first of two equal amounts; estimated tax bills are based on the PRIOR fiscal year taxes plus the forecasted tax increase up to a maximum of 2½%)
August 1	First quarter preliminary tax bill due
October 1	Second quarter preliminary tax bill issued (the second of two equal amounts; estimated tax bills are based on the PRIOR fiscal year taxes plus the forecasted tax increase up to a minimum of 2 1/2 % )
November 1	Second quarter preliminary tax bill due
December 1	Chapter 61A & 61B applications filing deadline
Late December	Third quarter actual tax bill issued (bill reflects the actual assessed value and tax rate for the fiscal year)
January 1	Property Tax Assessment Date  Real Estate and Personal Property Abatement filing period begins  Filing period for personal exemptions begin (elderly, blind, surviving spouse, disabled veteran, etc.)
February 1	Third quarter tax bill due  Real Estate and Personal Property Abatement application filing period ends
February - May	Board of Assessors reviews Abatement and Exemption applications
March 1	Filing deadline for owners of taxable Personal Property to file their annual Form of List  Filing deadline for charitable organizations to file Form 3ABC

April 1	Fourth quarter tax bills issued (bill reflects the actual assessed value and tax rate for the fiscal year) Filing deadline for Personal Exemption applications
May 1	Fourth quarter tax bill due
June 30	Fiscal year ends